

APPEAL BRIEF FEE TRANSMITTAL

| | |
|----------------------|---------------------------------|
| Attorney Docket No. | 1330.1103 |
| Application Number | 09/923,362 |
| Filing Date | August 8, 2001 |
| First Named Inventor | Glenn R. McClendon, III, et al. |
| Group Art Unit | 3627 |

| | | | |
|-----------------|-----------------|---------------|---------------------|
| AMOUNT ENCLOSED | \$540.00 | Examiner Name | Joseph A. Fischetti |
|-----------------|-----------------|---------------|---------------------|

FEE CALCULATION (fees effective 10/02/08)

| CLAIMS AS AMENDED | Claims Remaining After Amendment | Highest Number Previously Paid For | Number Extra | Rate | Calculations |
|--------------------|----------------------------------|------------------------------------|--------------|---------------|--------------|
| TOTAL CLAIMS | 16 | - 22 = | 0 | X \$ 52.00 = | \$ 0.00 |
| INDEPENDENT CLAIMS | 2 | - 9 = | 0 | X \$ 220.00 = | 0.00 |

Since an Official Action set an original due date of **March 3, 2009**, petition is hereby made for an extension to cover the date this reply is filed for which the requisite fee is enclosed (1 month (\$130)); (2 months (\$490)); (3 months (\$1,110)); (4 months (\$1,730)); (5 months (\$2,350): **A Notice of Appeal and required fee was filed on March 3, 2009. No extension of time fee is due.**

If Notice of Appeal is enclosed, add (\$540.00)

If Statutory Disclaimer under Rule 20(d) is enclosed, add fee (\$140.00)

Filing a brief in support of an appeal (41.20(b)(2)

540.00

Total of above Calculations =

\$ 540.00

Reduction by 50% for filing by small entity (37 CFR 1.9, 1.27 & 1.28)

TOTAL FEES DUE =

\$ 540.00

(1) If entry (1) is less than entry (2), entry (3) is "0".

(2) If entry (2) is less than 20, change entry (2) to "20".

(4) If entry (4) is less than entry (5), entry (5) is "0".

(5) If entry (5) is less than 3, change entry (5) to "3".

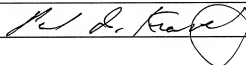
METHOD OF PAYMENT

- ☐ Check enclosed as payment.
- ☒ Charge "TOTAL FEES DUE" to the Deposit Account No. below.
- ☐ No payment is enclosed.

GENERAL AUTHORIZATION

- ☒ If the above-noted "AMOUNT ENCLOSED" is not correct, the Commissioner is hereby authorized to credit any overpayment or charge any additional fees necessary to:
- Deposit Account No. 19-3935
- Deposit Account Name STAAS & HALSEY LLP
- ☒ The Commissioner is also authorized to credit any overpayments or charge any additional fees required under 37 CFR 1.16 (filing fees) or 37 CFR 1.17 (processing fees) during the prosecution of this application, including any related application(s) claiming benefit hereof pursuant to 35 USC § 120 (e.g., continuations/divisionals/CIPs under 37 CFR 1.53(b) and/or continuations/divisionals/CPAs under 37 CFR 1.53(d)) under filing pendancy hereof or of any such related application.

SUBMITTED BY: STAAS & HALSEY LLP

| | | | |
|------------|---|----------|-------------|
| Typed Name | Paul I. Kravetz | Reg. No. | 35,230 |
| Signature |  | Date | May 4, 2009 |

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of:

Glenn R. McClendon, III, et al.

Serial No. 09/923,362

Group Art Unit: 3627

Confirmation No. 8925

Filed: August 8, 2001

Examiner: Joseph A. Fischetti

For: POSTING LINES

APPEAL BRIEF

Commissioner for Patents
PO Box 1450
Alexandria, VA 22313-1450

Sir:

A Notice of Appeal was filed on March 3, 2009.

This Appeal Brief is responsive to the Final Office Action mailed December 3, 2008.

(i) Real party in interest

The application was assigned to American Management Systems (AMS), as evidenced by an Assignment recorded in the USPTO at reel/frame 012298/0349.

AMS has since combined with CGI, with the combined company being named CGI Technologies and Solutions, Inc.

(ii) Related appeals and interferences

US application serial number 10/101,838 is a continuation-in-part (CIP) application of the present application. An appeal was filed in the CIP application. A Decision by the Board of Patent Appeals and Interferences in the appeal was mailed on March 5, 2009.

Other than the appeal in the above-referenced CIP application, there are no other prior and/or pending appeals, interferences or judicial proceedings known to appellant, the appellant's legal representative, or assignee which may be related to, directly affect or be directly affected by or have a bearing on the Board's decision in the pending appeal.

(iii) Status of claims

Claims 23-24, 26-27 and 32-43 are currently pending. Of these, claims 39-41 are withdrawn from consideration.

Claims 23-24, 26-27, 32-38 and 42-43 are rejected. These rejected claims 23-24, 26-27, 32-38 and 42-43 are being appealed.

(iv) Status of amendments

No Amendment was filed after the Final Office Action.

There are no unentered Amendments After Final.

(v) Summary of claimed subject matter

Claim 23 recites a method comprising: (a) entering information on accounting lines by a person using a computer, the information entered on each accounting line relating to accounting activities and including an amount (see, for example, operation 100 in FIG. 1, and the disclosure on page 7, lines 8-12, of the specification); (b) processing the information entered on the

accounting lines by a computer to create posting lines, each posting line including a debit, a credit or a debit/credit pair relating to a respective amount included in information entered on a respective accounting line (see, for example, operation 145 in FIG. 1, and the disclosure on page 7, line 24, through page 8, line 7, of the specification; see also page 6, lines 20-24, of the specification); (c) storing the created posting lines in an electronic catalog by a computer (see, for example, posting line catalog 20 in FIG. 2, and the disclosure on page 12, last paragraph, through page 13, line 1; and page 14, lines 10-14, of the specification); (d) viewing posting lines stored in the catalog by a person via a computer, making corrections to the viewed posting lines via a computer by the person viewing the posting lines, and storing the corrected posting lines in the catalog by a computer (see, for example, operation 170 in FIG. 1, and the disclosure on page 9, lines 1-22, of the specification); (e) marking respective posting lines stored in the catalog, so that the catalog thereby includes stored posting lines which are marked and stored posting lines which are not marked (see, for example, page 14, line 23, through page 15, line 7, of the specification); (f) selecting posting lines stored in the catalog by a computer in accordance with said marking (see, for example, page 14, line 23, through page 15, line 7, of the specification); (g) posting the selected posting lines to a journal by a computer, to thereby create journal entries (see, for example, operation 180 in FIG. 1, and the corresponding disclosure on page 9, lines 23-26; journal posting engine 25 in FIG. 2, and the corresponding disclosure on page 14, lines 19-21, of the specification); and (h) posting the journal entries to a ledger by a computer (see, for example, ledgers posting engine 35 in FIG. 2, and the corresponding disclosure on page 15, lines 5-7, of the specification).

Claim 27 recites an apparatus comprising: (a) means for entering information on accounting lines by a person using a computer, the information entered on each accounting line relating to accounting activities and including an amount (see, for example, operation 100 in FIG. 1, and the disclosure on page 7, lines 8-12, of the specification); (b) means for processing the information entered on the accounting lines by a computer to create posting lines, each posting line including a debit, a credit or a debit/credit pair relating to a respective amount included in information entered on a respective accounting line (see, for example, operation 145 in FIG. 1, and the disclosure on page 7, line 24, through page 8, line 7, of the specification; see also page 6, lines 20-24, of the specification); (c) means for storing the created posting lines in an electronic catalog by a computer (see, for example, posting line catalog 20 in FIG. 2, and the disclosure on page 12, last paragraph, through page 13, line 1; and page 14, lines 10-14, of the specification); (d) means for viewing posting lines stored in the catalog by a person via a computer, for making corrections to the viewed posting lines via a computer by the person

viewing the posting lines, and for storing the corrected posting lines in the catalog by a computer (see, for example, operation 170 in FIG. 1, and the disclosure on page 9, lines 1-22, of the specification); (e) means for marking respective posting lines stored in the catalog, so that the catalog thereby includes stored posting lines which are marked and stored posting lines which are not marked (see, for example, page 14, line 23, through page 15, line 7, of the specification); (f) means for selecting marked posting lines stored in the catalog by a computer (see, for example, page 14, line 23, through page 15, line 7, of the specification); (g) means for posting the selected posting lines to a journal by a computer, to thereby create journal entries (see, for example, operation 180 in FIG. 1, and the corresponding disclosure on page 9, lines 23-26; journal posting engine 25 in FIG. 2, and the corresponding disclosure on page 14, lines 19-21, of the specification); and (h) means for posting the journal entries to a ledger by a computer (see, for example, ledgers posting engine 35 in FIG. 2, and the corresponding disclosure on page 15, lines 5-7, of the specification).

Claims 32 and 36 recite that the posted posting lines are continued to be stored in the catalog after being posted. See, for example, posting line catalog 20 in FIGS. 2 and 3, posting line archive process 240 and posting line archive 250 in FIG. 3, and the disclosure on page 30, lines 7-21, of the specification.

Claim 34 recites posting the selected posting lines to a budget file by a computer, to thereby create budget entries. See, for example, operation 180 in FIG. 1, and the disclosure on page 9, lines 23-26, of the specification; see also budget 26 in FIG. 2, and the disclosure on page 14, lines 16-21, of the specification.

Claim 35 recites selecting additional posting lines stored in the catalog, other than the posting lines selected and posted to said respective journal, and posting the selected additional posting lines to a different journal. See, for example, page 14, line 10, through page 15, line 7, of the specification.

Claim 37 recites that corrections are made to the viewed posting lines by a user without requiring the user to refer back to accounting lines from which the viewed posting lines were created. See, for example, page 9 of the present application, illustrating examples of how a posting line can be corrected without requiring the user to refer back to original or previous accounting line entries. See also Example 3 on page 11 of the present application.

Claim 38 recites that respective posted posting lines in the catalog are marked after being posted to indicate the respective posting lines have been posted. See, for example, page 31, lines 11-14, of the specification.

Claim 42 recites entering a modification to an existing accounting line by a person using a computer; and automatically computing adjustments required by the entered modification according to information in the stored posting lines. See, for example, page 11, last paragraph, through page 12, line 3, of the specification.

Claim 43 recites selecting a respective posting line for updating based on information available on the posting line; and updating the respective posting line that was selected for updating. See, for example, page 15, lines 12-13, of the specification.

Various example portions of the application are described above as providing support for the claim recitations. However, support for the claim recitations is not limited to these example portions of the application. Instead, support for the various claim recitations can be found in other portions of the application.

(vi) Grounds of rejection to be reviewed on appeal

Rejection of claims 23, 24, 26, 27, 32-38 and 42-43 under 35 USC 103(a) as being unpatentable over Marks (US Patent No. 5,117,356) in view of Heinemann (US Patent No. 6,882,986).

(vii) Argument

Rejection of claims 23, 24, 26, 27, 32-38 and 42-43 under 35 USC 103(a) as being unpatentable over Marks (US Patent No. 5,117,356) in view of Heinemann (US Patent No. 6,882,986)

With respect to the rejection, it is respectfully requested that claims 23, 24, 26, 27 and 33 be grouped together.

Claim 23 recites a method comprising: (a) entering information on accounting lines by a person using a computer, the information entered on each accounting line relating to accounting activities and including an amount; (b) processing the information entered on the accounting lines by a computer to create posting lines, each posting line including a debit, a credit or a debit/credit pair relating to a respective amount included in information entered on a respective accounting line; (c) storing the created posting lines in an electronic catalog by a computer; (d) *viewing posting lines stored in the catalog by a person via a computer, making corrections to the viewed posting lines via a computer by the person viewing the posting lines, and storing the corrected posting lines in the catalog by a computer;* (e) *marking respective posting lines stored*

in the catalog, so that the catalog thereby includes stored posting lines which are marked and stored posting lines which are not marked; (f) selecting posting lines stored in the catalog by a computer in accordance with said marking; (g) posting the selected posting lines to a journal by a computer, to thereby create journal entries; and (h) posting the journal entries to a ledger by a computer.

Marks discloses an accounting system in which a computer program 12 is run by a computer 14 to perform various recordkeeping procedures.

More specifically, data is gathered and written to a temporary transactions journal file 28. See, for example, column 11, lines 4-14, of Marks. As a result, temporary transactions journal file 28 will contain temporary transaction records of economic activities which have not been entered as permanent transaction records and have not been posted. See, for example, column 6, lines 15-22, of Marks.

Next, a permanent transaction record is created in a permanent transaction records data file 30 from the temporary transaction records in temporary transactions journal file 28. See, for example, column 14, lines 66-68, of Marks.

After a permanent transaction record is created in permanent transaction records data file 30 from the temporary transaction records in temporary transactions journal file 28, the temporary transaction records in temporary transactions journal file 28 are erased. See, for example, column 15, lines 34-41, of Marks.

However, Mark does not allow a person to view records in temporary transactions journal file 28 or to make corrections to such viewed records. Instead, as indicated above, records in the temporary transactions journal file 28 are automatically erased.

Moreover, as indicated in column 11, lines 4-9, of Marks, the purpose of the temporary transactions journal file 28 is to store temporary transaction records "until all necessary information to satisfy a completed accountable event or condition is obtained". The temporary transactions journal file 28 of Marks is NOT provided to allow a user to view the stored records and to make corrections to the viewed records.

In fact, on page 8 of the outstanding Office Action, the Examiner concedes that "Marks fails to disclose viewing posting lines stored in the catalog by a person via a computer, making corrections to the viewed posting lines and storing the corrected posting lines in the catalog by a computer; and marking so that the catalog thereby includes stored posting lines which are marked by the person and stored posting lines which are not marked."

Heinemann discloses a system for processing invoices. More specifically, stored rules

are automatically applied to data on an invoice, to determine whether the invoice passes or fails the rules. See, for example, FIG. 6, and column 4, line 33, through column 6, line 38, of Heinemann.

*However, neither the data on the invoices, nor the invoices, of Heinemann, are posting lines that are posted to a journal. Instead, the processing of invoices in Heinemann relates to a stage in an accounting process which is different than, **and performed before**, the creation of posting lines.*

For example, Heinemann allows for corrections to be made to an invoice by a billing party. However, as indicated in column 9, lines 1-9, of Heinemann, such corrections are made by the billing party, not by the host computer, and then resubmitted to the host computer. Heinemann does not disclose or suggest that stored posting lines are viewed by a person, and that corrections are made to the viewed posting lines via a computer by the person viewing the posting lines, as recited, for example, in claim 23.

Further Heinemann does not disclose or suggest that stored posting lines are selected in accordance with said marking, and that the selected posting lines are posted to a journal by a computer, as recited, for example, in claim 23.

Moreover, it is respectfully submitted that Mark and Heinemann should not be combined in the manner proposed by the Examiner, as the references relate to different stages in the accounting process. More specifically, Heinemann relates to the front-end of the accounting process in which invoices are processed. Mark relates to the back-end of the accounting process in which ledger files are updated.

In accordance with the above arguments, it is respectfully submitted that the references, taken individually or in combination, do not disclose or suggest the present invention as recited, for example in claim 23.

Although the above comments are specifically directed to claim 23, it is respectfully submitted that the comments would be helpful in understanding differences of various other claims over Marks.

* * *

The outstanding Office Action includes comments regarding "Argument A" identified by the Examiner as indicated below:

Argument A: Neither the data on the invoices nor the invoices of Heinemann et al are posting lines that are posed to a journal. Instead the processing of invoices in Heinemann et al relates to a stage in an accounting process, which is different than, and typically performed before the creation of posting lines.

In response to the Examiner's comments regarding Argument A, the Applicant asserts the following:

As recited, for example, in claim 23, information is entered on accounting lines, and this information entered on the accounting lines is processed to create posting lines, each posting line including a debit, a credit or a debit/credit pair relating to a respective amount included in information entered on a respective accounting line. As recited, for example, in claim 23, selected posting lines are posted to a journal, to thereby create journal entries. As recited, for example, in claim 23, the journal entries are posted to a ledger.

Examples of accounting lines and posting lines are shown, for example, in Examples 1, 2 and 3 on pages 10-11, of the specification.

Heinemann does not relate to viewing, marking, selecting or posting of "posting lines" as recited, for example, in claim 23. Instead, Heinemann relates to viewing and correcting information on an invoice. More specifically, the information that is viewed and corrected in Heinemann appears to be similar to that which might be entered on an accounting line, but not in a posting line.

As indicated in FIGS. 2-4 and column 3, lines 51-66, of Heinemann, a billing party 30 sends an invoice to a billable party 32. As indicated in column 4, lines 33-39, of Heinemann, a database 42 contains tables 44 that store the billable party's rules for testing invoices.

As indicated in column 4, lines 40-43; and especially column 6, lines 42-52, of Heinemann, information in the invoice is stored electronically as an invoice data file created *by the billing party*. Therefore, it is clear that the invoice data file of Heinemann simply includes information from the invoice and is created *by the billing party*, and would not include, for example, internal accounting codes *of the billable party*. Therefore, it can be seen that the invoice data file of Heinemann includes the type of information which might be entered on an accounting line, but not the information required on a posting line.

As indicated in column 7, line 7, through column 8, line 67, of Heinemann, it is the information in the invoice data file, such as that which appears on an invoice or that may eventually entered on an accounting line, that is validated.

Heinemann does provide for data to be corrected. However, it is the invoice data, or that in the invoice data file, that is corrected. For example, column 9, lines 1-10, of Heinemann, clearly indicate that the *billing party* has the ability to correct any issues with *the submitted*

invoice and to resubmit the corrected *invoice* to the host system. See also column 9, lines 34-36, of Heinemann.

Column 9, lines 49-90, of Heinemann, indicates that payment of the invoice can be done electronically through automatic payment generation of the host system. Automatic payment generation, such as that through the well-known Electronic Funds Transfer (EFT) system, is described in further detail in, for example, column 10, lines 1-13, of Heinemann.

Therefore, Heinemann relates to viewing and correcting information on an invoice. Heinemann does not relate to viewing, marking, selecting or posting "posting lines" as recited, for example, in claim 23.

It is respectfully submitted that the differences between the viewing and correcting of invoice data in Heinemann and the viewing, marking, selecting and posting of "posting lines" is clearly set forth, for example, in claim 23.

For example, claim 23 specifically recites that information is entered on accounting lines, and this information entered on the accounting lines is processed to create posting lines, each posting line including a debit, a credit or a debit/credit pair relating to a respective amount included in information entered on a respective accounting line. As recited, for example, in claim 23, selected posting lines are posted to a journal, to thereby create journal entries. As recited, for example, in claim 23, the journal entries are posted to a ledger.

As indicated above, Heinemann does not disclose such features with respect to "posting lines". More specifically, the invoice information from Heinemann is not a posting line "including a debit, a credit or a debit/credit pair relating to a respective amount included in information entered on a respective accounting line". Instead, the invoice information from Heinemann may possibly be considered to be simply that entered onto an accounting line.

On page 3 of the outstanding Office Action, the Examiner continues to assert that the invoices of Heinemann are "posting lines". The Examiner specifically refers to column 4, line 61; column 1, lines 14-25; column 5, lines 54-65; column 6, lines 28-37; and column 9, lines 49-52, of Heinemann. However, it is respectfully submitted that these portions of Heinemann support the Applicant's arguments that Heinemann simply shows invoices with invoice information, and not posting lines "including a debit, a credit or a debit/credit pair relating to a respective amount included in information entered on a respective accounting line". For example, these portions of Heinemann often use the word "invoice".

* * *

The outstanding Office Action Answer included comments regarding "Argument B" identified by the Examiner as indicated below:

Argument B: Heinemann et al does not disclose or suggest that stored posting lines are viewed by a person and that corrections are made to the viewed posting lines via a computer by the person viewing the posting lines as recited.

In response to the Examiner's comments regarding Argument B, the Applicant asserts the following comments:

As indicated above for Argument A, Heinemann relates to viewing and correcting information on an invoice. Heinemann does not relate to viewing, marking, selecting or posting "posting lines" as recited, for example, in claim 23.

For Argument B, the Examiner largely relies on column 9, lines 49-60, of Heinemann. However, column 9, lines 49-60, of Heinemann, simply indicates that payment of the invoice can be done electronically through automatic payment generation of the host system. Automatic payment generation, such as that through the well-known Electronic Funds Transfer (EFT) system, is described in further detail in, for example, column 10, lines 1-13, of Heinemann. Moreover, from column 9, lines 56-60, clearly indicates that "[f]or legally related invoices, automatic authorization of invoices eliminates the viewing of the invoices by a party besides the billing party 30, such as a law firm, and the billable party 32, and preserves client confidentiality and attorney/client privilege." From this quote, it should be understood that this portion of Heinemann relates to view the actual invoice, not a "posting line" as recited, for example, in claim 23.

For Argument B, the Examiner also relies on column 9, lines 10-24, of Heinemann, as teaching that the billing party 30 can evaluate invoices and determine whether to approve the invoice using an on-line report system. Clearly, this portion of Heinemann relates to evaluating the "invoice" and not a posting line that was created by processing information entered on an accounting line as recited, for example, in claim 23. For example, this portion of Heinemann discloses that "the invoice" is added to the billable party database for payment processing, "the invoice" is paid, and that "the invoice" can be evaluated by the billable party.

Column 9, lines 10-24, of Heinemann, also indicates that "[t]he evaluation process includes on-line reports comparing the invoice with previous invoice and payment totals for the

matter. The invoice and previous invoice and payment totals are detailed and sorted by ABA UTBMS categories 100, such as pretrial pleadings/motions 102, discovery 104, trial preparation 106, appeal 108, and various disbursement categories 110, as appropriate." However, these categories 100 are categories that appear on an invoice submitted by a billing party. For example, FIG. 8 is a screen display seen by the billable party and which displays these categories. Thus, an evaluation is performed based on information on the invoice, and which may possibly be entered on an accounting line. However, the evaluation is not performed on a "posting line" as recited in claim 23.

The Examiner also relies on column 9, lines 1-10, and column 9, lines 29-39, of Heinemann, as disclosing that the billing party and billable party can make corrections to the invoice. In accordance with the above, it should be understood that these portions relate to making corrections to information on an invoice, and which may possibly be entered on an accounting line. However, these portions do not relate to making corrections to a "posting line" as recited in claim 23.

* * *

With respect to the rejection, it is respectfully requested that claim 37 be grouped by itself.

Claim 37 recites that corrections are made to the viewed posting lines by a user without requiring the user to refer back to accounting lines from which the viewed posting lines were created.

See, for example, page 9 of the present application, illustrating examples of how a posting line can be corrected without requiring the user to refer back to original or previous accounting line entries. See also Example 3 on page 11 of the present application.

The recitations in claim 37 further distinguish the corrections to the viewed "posting lines" over the viewing and correction of information on an "invoice" over Heinemann.

As would be understood from the above arguments, neither cited reference discloses or suggests such features recited in claim 37.

* * *

With respect to the rejection, it is respectfully requested that claim 32 and 36 be grouped together.

Claims 32 and 36 recite that the posted posting lines are continued to be stored in the catalog after being posted.

These claims emphasize differences over the use of the temporary transaction records in temporary transactions journal file 28 of Marks, as the temporary transaction records are automatically erased in Marks after being posted. As would be understood from the above arguments, neither cited reference discloses or suggests such features.

The outstanding Office Action included comments regarding "Argument G" identified by the Examiner as indicated below:

Argument G: Marks fails to disclose "continuing to store posting lines in the catalog after being posted". In response, the Examiner respectfully disagrees. The Applicant's specification fails to describe the limitations continuing to store posting lines in the catalog after being posted. Therefore, the recitation of continuing to store posting lines is read simply as the next invoice that is treated thus the process is deemed "continuing" in that it is not a one time operation.

In response to the Examiner's comments regarding Argument G, the Applicant asserts the following comments:

Page 15, lines 8-18, of the specification, indicate that the posting line catalog may be used to recreate budget, journals, accounting files and/or application files in cases where these files have become corrupt. Moreover, page 14, lines 10-14, of the specification, indicates that the posting line catalog contains posting lines for documents in various states, including but not limited to rejected, accepted, pending, and hold states. Page 27, lines 23-25, of the specification, indicates that the Journal Posting Indicator identifies whether or not a particular posting line is ready, not ready or posted to Journals. Page 28, lines 7-10, of the specification, refers to document specific postings contained with the posting line catalog. Page 30, lines 7-21, of the specification, specifically refers to archiving posting lines. Page 31, lines 11-14, of the specification, refers to posting lines that have already been posted having a flag changed to "Posted".

From at least the above noted portions of the specification, it can be seen that the specification provides support for the recitation that posting lines are continued to be stored in the catalog after being posted.

Accordingly, it is respectfully submitted that Marks fails to disclose "continuing to store posting lines in the catalog after being posted" as recited for example, in claims 32 and 36.

* * *

With respect to the rejection, it is respectfully requested that claim 38 be grouped by itself.

Claim 38 recites that respective posted posting lines in the catalog are marked after being posted to indicate the respective posting lines have been posted.

This claim emphasizes differences over the use of the temporary transaction records in temporary transactions journal file 28 of Marks, as the temporary transaction records are automatically erased in Marks after being posted. As would be understood from the above arguments, neither cited reference discloses or suggests such features.

* * *

With respect to the rejection, it is respectfully requested that claim 34 be grouped by itself.

Claim 34 recites posting the selected posting lines to a budget file by a computer, to thereby create budget entries.

In Marks, the temporary transaction records in temporary transactions journal file 28 are posted ONLY to permanent transaction records data file 30. The records cannot be posted to any other journal or file. In Marks, the temporary transaction records are not used to create budget entries. As would be understood from the above arguments, neither cited reference discloses or suggests such features.

* * *

With respect to the rejection, it is respectfully requested that claim 35 be grouped by itself.

Claim 35 recites selecting additional posting lines stored in the catalog, other than the posting lines selected and posted to said respective journal; and posting the selected additional posting lines to a different journal.

Marks does not disclose or suggest that the temporary transaction records can be posted to more than one different journal. Instead, in Marks, the temporary transaction records are posted only to permanent transaction records data file 30. As would be understood from the above arguments, neither cited reference discloses or suggests such features.

* * *

With respect to the rejection, it is respectfully requested that claim 42 be grouped by itself.

Claim 42 recites entering a modification to an existing accounting line by a person using a computer; and automatically computing adjustments required by the entered modification according to information in the stored posting lines.

As indicated, for example, on page 11, last paragraph, through page 12, line 3, of the specification: (a) This embodiment allows the user to enter a modification to the accounting line, without knowing, for example, an original transaction amount or a chart of account code; and (b) Advantageously, the user does not need, for example, to have an understanding of what adjustment transactions are need to adjust accounting files.

The recitations in claim 42 further highlight differences between an "accounting line" and a "posting line", and differences between corrections to the viewed posting lines (in the independent claim 23) and the modification to an accounting line (in claim 42). Therefore, by further reciting these specific features relating to an "accounting line" and a "posting line", claim 42 further distinguishes over the correction of information on an "invoice" in Heinemann.

* * *

With respect to the rejection, it is respectfully requested that claim 43 be grouped by itself.

Claim 43 recites selecting a respective posting line for updating based on information available on the posting line; and updating the respective posting line that was selected for updating. See, for example, page 15, lines 12-13, of the specification.

The recitations in claim 43 further distinguish the corrections to the "posting lines" over the information on an "invoice" over Heinemann.

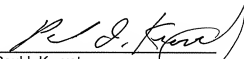
* * *

In view of the above, it is respectfully submitted that the application is in condition for allowance, and a Notice of Allowance is earnestly solicited.

Respectfully submitted,

STAAS & HALSEY LLP

Date: May 4, 2009

By: 
Paul I. Kravetz
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(viii) Claims appendix

1. (CANCELED)
2. (CANCELED)
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17. (CANCELED)
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19. (CANCELED)
20. (CANCELED)
21. (CANCELED)
22. (CANCELED)

23. (PREVIOUSLY PRESENTED) A method comprising:

entering information on accounting lines by a person using a computer, the information entered on each accounting line relating to accounting activities and including an amount;

processing the information entered on the accounting lines by a computer to create posting lines, each posting line including a debit, a credit or a debit/credit pair relating to a respective amount included in information entered on a respective accounting line;

storing the created posting lines in an electronic catalog by a computer;

viewing posting lines stored in the catalog by a person via a computer, making corrections to the viewed posting lines via a computer by the person viewing the posting lines, and storing the corrected posting lines in the catalog by a computer;

marking respective posting lines stored in the catalog, so that the catalog thereby includes stored posting lines which are marked and stored posting lines which are not marked;

selecting posting lines stored in the catalog by a computer in accordance with said marking;

posting the selected posting lines to a journal by a computer, to thereby create journal entries; and

posting the journal entries to a ledger by a computer.

24. (PREVIOUSLY PRESENTED) A method as in claim 23, wherein said marking marks respective posting lines to indicate whether the respective posting lines are ready to post to a journal.

25. (CANCELED)

26. (PREVIOUSLY PRESENTED) A method as in claim 23, wherein said marking marks at least one corrected posting line stored in the electronic catalog.

27. (PREVIOUSLY PRESENTED) An apparatus comprising:

- means for entering information on accounting lines by a person using a computer, the information entered on each accounting line relating to accounting activities and including an amount;
- means for processing the information entered on the accounting lines by a computer to create posting lines, each posting line including a debit, a credit or a debit/credit pair relating to a respective amount included in information entered on a respective accounting line;
- means for storing the created posting lines in an electronic catalog by a computer;
- means for viewing posting lines stored in the catalog by a person via a computer, for making corrections to the viewed posting lines via a computer by the person viewing the posting lines, and for storing the corrected posting lines in the catalog by a computer;
- means for marking respective posting lines stored in the catalog, so that the catalog thereby includes stored posting lines which are marked and stored posting lines which are not marked;
- means for selecting marked posting lines stored in the catalog by a computer;
- means for posting the selected posting lines to a journal by a computer, to thereby create journal entries; and
- means for posting the journal entries to a ledger by a computer.

28. (CANCELED)

29. (CANCELED)

30. (CANCELED)

31. (CANCELED)

32. (PREVIOUSLY PRESENTED) A method as in claim 23, further comprising:
continuing to store posted posting lines in the catalog after being posted.

33. (PREVIOUSLY PRESENTED) A method as in claim 23, further comprising:
updating a flag corresponding to each marked posting line, the updated flag thereby
indicate that the posting line was marked,
wherein said selecting selects posting lines having updated flags indicating that the post
lines were marked.

34. (PREVIOUSLY PRESENTED) A method as in claim 23, further comprising:
posting the selected posting lines to a budget file by a computer, to thereby create
budget entries.

35. (PREVIOUSLY PRESENTED) A method as in claim 23, wherein the journal is a
respective journal of at least two journals, the method further comprising:
selecting additional posting lines stored in the catalog, other then the posting lines
selected and posted to said respective journal; and
posting the selected additional posting lines to a different journal than said respective
journal of said at least two journals.

36. (PREVIOUSLY PRESENTED) A method as in claim 35, further comprising:
continuing to store posted posting lines in the catalog after being posted.

37. (PREVIOUSLY PRESENTED) A method as in claim 23, wherein said making
corrections to the viewed posting lines does not require the user to refer back to accounting lines
from which the viewed posting lines were created.

38. (PREVIOUSLY PRESENTED) A method as in claim 23, further comprising:

marking respective posted posting lines in the catalog after being posted to indicate the respective posting lines have been posted.

39. (WITHDRAWN) A method as in claim 23, wherein said marking marks respective posting lines that are not ready to post as being not ready to post.

40. (WITHDRAWN) A method as in claim 23, wherein said marking marks respective posting lines to indicate whether the respective posting lines are posted.

41. (WITHDRAWN) A method as in claim 39, wherein said marking marks respective posting lines that are posted as being posted.

42. (PREVIOUSLY PRESENTED) A method as in claim 23, further comprising:
entering a modification to an existing accounting line by a person using a computer; and
automatically computing adjustments required by the entered modification according to
information in the stored posting lines.

43. (PREVIOUSLY PRESENTED) A method as in claim 23, further comprising:
selecting a respective posting line for updating based on information available on the
posting line; and
updating the respective posting line that was selected for updating.

(ix) Evidence appendix

No information is being submitted in an evidence appendix.

(x) Related proceedings appendix

No evidence is being submitted in a related proceedings appendix.